

SENATE BILL 105

By Cohen

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to energy for residential use.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

WHEREAS, by enacting Chapter 610 of the Public Acts of 1982, the General Assembly intended to exempt from sales tax all gas, electricity, fuel oil, coal and other energy fuels sold directly to consumers residing in apartment houses or other multiple dwellings as of March 24, 1982; and

WHEREAS, not all apartment houses or other multiple dwellings, actually used for residential purposes as of March 24, 1982, are separately metered or measured; and

WHEREAS, the cost of subsequently adding separate meters to apartment houses or other multiple dwellings, actually used for residential purposes as of March 24, 1982, is prohibitive; now, therefore,

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-334(b), is amended by inserting the following language as a new, appropriately designated subdivision, immediately after subdivision (1), and by renumbering subsequent subdivisions accordingly:

(2) Notwithstanding the provisions of subdivision (1) to the contrary, as used in this section the term "single private residences" includes all separate private units of apartment houses and other multiple dwellings, built on or before March 24, 1982 and actually used for residential purposes, whether centrally or separately metered or measured.

SECTION 2. This act shall take effect July 1, 2005 the public welfare requiring it.